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October 30, 2007

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VIA TELECOPIER

The Honorable Paul A. Crotty,
United States District Judge
Southern District of New York
500 Pearl Street
Room 735
New York, New York 10007

Re: **Toyota Tsusho American, Inc. v. Dana Corporation, Case No. 07 Civ. 4837 (PAC); Hydro Aluminum Tubing North America, LLC v. Dana Corporation, Case No. 07 Civ. 5460 (PAC); Emhart Technologies, Inc. v. Dana Corporation, Case No. 07 Civ. 5461 (PAC); The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC v. Dana Corporation, Case No. 07 Civ. 5659 (PAC); and Berlin Metals LLC v. Dana Corporation, Case No. 07 Civ. 5995 (PAC)**

Dear Judge Crotty:

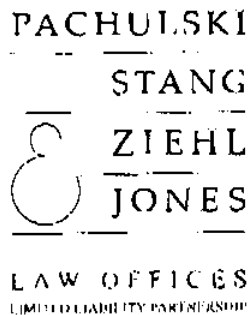
This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero. Yesterday, Dana filed the identical Appellee's Brief (the "Appellee Brief") in each of the above-referenced actions. That single brief responded to the five appeal briefs filed by appellants.

On August 30, 2007, by endorsed letter, Your Honor granted applications by counsel for Dana and by counsel for The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., and Toyotetsu Mid America LLC to extend the page limit for

10-31-07
Dana may file a 33 page brief. There will be no modification for the reply briefs, notwithstanding Dana's lack of objection to their supplements. No request for further supplementation, except the 11th amendment will be granted. So ordered. Paul M. Kelly, D.S.D.

MEMO ENDORSED

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memorandum of law set out in Your Honor's Individual Practices
and set a limit of thirty pages for the parties' opening briefs.

Because of an inadvertent internal miscommunication at our office, the Appellee Brief is thirty-three pages rather than thirty. In light of the fact that Dana submitted one appellee brief, rather than five in response to the five appeal briefs filed by appellants, and in light of the fact that Rule 8010(d) of the Federal Rules of Bankruptcy Procedure contemplates that principal briefs "shall not exceed 50 pages," we respectfully request that you authorize Dana to file a thirty-three page Appellee Brief nunc pro tunc. Dana will, of course, have no objection to any requests by appellants to exceed the page limit for their reply briefs. We apologize for the Court for the misunderstanding and for any inconvenience.

Thank you for your consideration of this matter.

Respectfully submitted,


Robert J. Feinstein

RJF/kgb

cc: James M. Sullivan, Esq. (by telecopier)
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